

## IDAHO SUPPLEMENTAL SCHEDULE OF AFFILIATED ENTITIES

Name as shown on return

Federal employer identification number	
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Form 41A must be completed and attached to Form 41 if either of the following existed during the tax year:

1. The corporation for which the return is filed owned, or constructively owned, more than 50 percent of the voting stock of another corporation, or
2. More than 50 percent of the voting stock of the corporation for which the return is filed was owned, or constructively owned, by a common owner.

[illegible]

# Instructions for Idaho Form 41A

## GENERAL INSTRUCTIONS

Form 41A is used by corporations filing Form 41 to list affiliated corporations. This includes corporations that are included in the combined report and corporations that may be filing on a separate company basis with Idaho.

For purposes of completing Form 41A, an affiliated corporation means a corporation with more than 50% of its voting stock directly or indirectly owned by a common owner or owners. An affiliated group means one of the following:

1. A parent corporation and any one or more corporations or chains of corporations, connected through stock ownership (or constructive ownership) with the parent but only if:
  - a. The parent owns stock with more than 50% of the voting power of at least one corporation and, if applicable,
  - b. Stock cumulatively having more than 50% of the voting power of each of the corporations, except the parent, is owned by the parent, one or more corporations described in 1a., or one or more other corporations that satisfy the conditions of 1b.
2. Any two or more corporations, if stock having more than 50% of the voting power of the corporations is owned, or constructively owned, by the same person.
3. Any two or more corporations that constitute stapled entities. Stapled entities means:
  - a. Any group of two or more corporations if more than 50% of the ownership or beneficial ownership of the stock with voting power in each corporation consists of stapled interests.
  - b. Two or more interests are stapled interests if, by reason of form of ownership, restrictions on transfer, or other terms or conditions, in connection with the transfer of one of the interests, the other interest or interests are also transferred or required to be transferred.
4. Any two or more corporations, if stock with more than 50% of the voting power of the corporations is cumulatively owned by, or for the benefit of, members of the same family. Members of the same family are limited to an individual, the individual's spouse, parents, brothers, sisters, grandparents, children and grandchildren, and their respective spouses.

## SPECIFIC INSTRUCTIONS

Starting with the first line in the table, enter the information for the common parent corporation. For each line after the first, enter the information for each affiliate.

**Columns A and B.** Enter the corporation's federal employer identification number and name.

**Column C.** Enter the percent of voting stock owned by the affiliated group.

**Column D.** Check the box in Column D for each affiliate that is included in this return. A unitary group of corporations may file one tax return for all the corporations of the unitary group that are required to file an Idaho income tax return. Filing a group return eliminates the need for each corporation to file its own Idaho corporate income tax return.

**Column E.** For each affiliate that is transacting business in Idaho, check the box in column E.

A corporation is transacting business in Idaho if it owns or leases any property in Idaho, whether as lessor or lessee, or engages in or transacts any activity in Idaho for the purpose of or resulting in economic or financial gain or profit.

**Column F.** If the corporation was new to the group during the tax year, enter an "N" and the date the affiliate was acquired. If the affiliate was disposed of during the tax year, enter a "D" and the date of the disposition. For example, if the corporation was acquired on June 1, 2008, enter "N - 6/1/08."